



CLARK COUNTY DEPARTMENT OF BUSINESS LICENSE

GENERAL INFORMATION GUIDE FOR TRANSIENT LODGING ESTABLISHMENTS

INTRODUCTION

This publication was created to provide transient lodging operators with information about the combined transient lodging tax and business license fees within unincorporated Clark County. The publication addresses only tax and licensing matters administered by the Clark County Department of Business License.

This guide does not address regulatory matters of interest to transient lodging establishments that are administered by other county departments, such as zoning, building compliance, health, fire, safety, and property taxes. Transient lodging operators should consult with the appropriate County agencies for additional information about these other issues.

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TRANSIENT LODGING ESTABLISHMENT DEFINED

The complete definition of “transient lodging establishment” is contained in the Clark County Code Section 4.08.005. In short, “transient lodging establishment” is defined as any structure or facility designed for occupancy by a person or persons who pay rent for dwelling, lodging, or sleeping purposes. The definition includes:

- Resort Hotels
- Bed & Breakfasts
- Inns
- Time-Shares (when rented by anyone other than an owner, owner’s guest, or exchange user)
- Hotels
- Apartment Houses
- Lodging Houses
- Motels
- Vacation Homes
- RV Parks/Campgrounds

The definition of transient lodging establishment does not include hospitals, medical housing/facilities, convalescent or nursing homes, foster homes, facilities for the care and treatment of individuals, housing for legally detained individuals, dormitories or educational housing, or housing provided and used solely by exempt charitable organizations or governmental agencies. Nor does the definition include time-shares if they are used by an owner, the guest of an owner, or a guest staying in the unit under a time-share exchange program.

BUSINESS LICENSES REQUIRED FOR TRANSIENT LODGING ESTABLISHMENTS

Transient Lodging Establishment Licenses

Every transient lodging establishment within unincorporated Clark County is required to obtain a business license issued by the Department. Except for apartment houses and recreational vehicle parks/campgrounds, all transient lodging establishments are issued “Transient Lodging Establishment” business licenses, per Clark County Code 6.12.975. (Apartment houses and recreational vehicle parks/campgrounds have separate transient lodging licensing categories, per Clark County Code Sections 6.12.090 and 6.12.852, respectively).

These business licenses are issued for a six-month period and therefore must be renewed semiannually. Business license fees for renewal of these licenses are assessed on a sliding scale basis, according to the number of rooms/spaces/units available for rent at the location.

Licenses of this nature wherein fees are based on a number of units, or remain constant regardless of revenue earned by the business, are referred to by the Department as “flat fee licenses.” A schedule of the semiannual flat fees due, by transient lodging establishment category, has been provided in Appendix I of this guide. Please note – for all licenses issued in accordance with Code Section 6.12.975, **each sleeping room/space having an external access doorway must be counted separately as a single room**, regardless of the ability to combine two or more adjoining rooms through a shared internal door.

Transient Lodging – Miscellaneous Licenses

Most transient lodging establishments earn revenues from activities and services that are related to, but not directly attributable to, the primary business activity of renting sleeping rooms/spaces. Examples of such “related” revenues include earnings from vending machines, laundry facilities, in-room movies, telephone calls, or charges for services such as faxing, copying, or other business services.



Transient lodging establishments that earn “miscellaneous” revenues, such as those described above, must be separately licensed for the activities in accordance with Clark County Code Section 6.12.976 “Transient Lodging – Miscellaneous.” Transient Lodging-Miscellaneous licenses must also be renewed twice a year with the payment of business license fees. The “Transient Lodging – Miscellaneous” license fees are based on a percentage (approximately .05555%) of the miscellaneous (non-rent) gross revenue earned by the transient lodging establishment.

Licenses of this nature, wherein fees are based on a percentage of gross revenue earned, are referred to by the Department as “gross licenses.” Section 6.12.995 of the Clark County Code provides a schedule of fees for gross licenses. A copy of the fee schedule has been included in Appendix II of this guide.

Other Business Licenses

Additional licenses may be required for separate business activities conducted at a transient lodging establishment, such as restaurants, convenience stores, or gaming, liquor, and tobacco sales. Activities requiring separate business licenses, as defined in Clark County Code Chapters 6 and 8, are assessed fees (which may be either flat or gross) in accordance with the individual code provisions for the specific license.

The distinction between the “Transient Lodging - Miscellaneous” license and other required business licenses is that the activities covered by the Transient Lodging – Miscellaneous license are essentially dependent upon the transient lodging establishment’s primary activity of renting sleeping rooms/spaces, whereas other activities requiring separate business licenses could be operated in locations other than transient lodging establishments and/or could be conducted as stand alone activities, independent of the transient lodging activity.

TRANSIENT LODGING TAX

The transient lodging tax, established by the Nevada legislature, is imposed on the gross rental receipts of all transient lodging establishments throughout Nevada. Per state law, the incorporated cities are responsible for collection and administration of the tax within the city boundaries. Nevada Revised Statutes (NRS) Chapters 244 and 244A pertain to county administration and collection of the tax. As required by the state law, Chapter 4.08 of the Clark County Code was adopted to provide local administration of the combined transient lodging tax within unincorporated Clark County.

The “combined” transient lodging tax rate in unincorporated Clark County is either 10% or 12%, depending on the type of transient lodging establishment (resort or non-resort) and distance of the transient lodging establishment from the Las Vegas Convention Center. Recipients of the tax collected within unincorporated Clark County include the Las Vegas Convention and Visitors Authority, the Clark County School District, local transportation districts, the Nevada Department of Tourism, the state of Nevada general fund (to be redirected to the State Supplemental School Fund after June 2011), and the Clark County General Fund.

A chart of the current applicable combined transient lodging tax rates for unincorporated Clark County, with a breakdown by recipient agency, is provided in Appendix III of this guide. The chart also includes references to the applicable NRS section numbers and Clark County Code section numbers establishing the individual components of the combined transient lodging tax for Clark County.



COMBINED TRANSIENT LODGING TAX ACCOUNT

Every transient lodging establishment within unincorporated Clark County is required to collect the combined transient lodging tax on rental revenue, in accordance with Clark County Code Chapter 4.08. The Department provides each transient lodging establishment with a unique tax account number (containing the letter D, E, or G after the first seven digits) for monthly reporting of the combined transient lodging tax. This tax account is strictly a vehicle for reporting the combined transient lodging tax and is not a business license. As discussed previously in this guide, all transient lodging establishments within unincorporated Clark County must also obtain and maintain a business license for their transient lodging activities and any additional business licenses, as required, for other revenue generating activities in which they are engaged.

IMPORTANT DEFINITIONS FOR THE COMBINED TRANSIENT LODGING TAX

In order to properly collect and remit the combined transient lodging tax, operators of transient lodging establishments must have a good understanding of the revenues subject to the combined transient lodging tax as well as the revenues that are exempt from the tax. This guide contains complete definitions from the Clark County Code and supplemental information intended to enhance the transient lodging operator's understanding of these revenues and the related exemptions.

Gross Receipts

In accordance with Clark County Code, the gross receipts of transient lodging establishments within unincorporated Clark County are subject to the combined transient lodging tax. Clark County Code Section 4.08.005(8), contains the following definition:

"Gross receipts" means the total amount of rent received and any forfeited deposits valued in money, whether accepted in money or otherwise, received by operators from occupants of a transient lodging establishment, not including the amount of the combined transient lodging tax imposed by this chapter whether or not it is billed to the transient guest as a combined transient lodging tax.

Rent

Clark County Code Section 4.08.005(16) contains the definition of "rent," which is as follows:

"Rent"

- (a) Means the amount charged for a sleeping room/space in a transient lodging establishment, valued in money, whether received in money or otherwise, and including the following, regardless of whether separately stated:
 - (i) Charges that would normally be part of an all inclusive room rate, such as, but not limited to, payment processing fees, check-in fees, accommodation fees, facility fees, access fees, charges for additional guests, late check-out fees, and utility surcharges;
 - (ii) Charges applicable to cleaning and readying such room/space for occupancy including, but not limited to linen fees, cleaning fees, and non-refundable deposits;
 - (iii) Charges for rental of furnishings and appliances including, but not limited to, cribs, rollaways, refrigerators, televisions, microwaves, and in-room safes;
 - (iv) Room charges applicable to pets including, but not limited to, non-refundable pet cleaning fees/deposits;



- (v) Charges associated with attrition, cancellation, late arrival, or failure to occupy a room, including, but not limited to, attrition fees, cancellation fees, late arrival fees, early departure fees, and no-show fees;
 - (vi) Reimbursements received for use of a sleeping room/space under incentive programs, such as, but not limited to, frequent guest programs or rewards programs;
 - (vii) The value of a sleeping room/space included as a component of a package, pursuant to Section 4.08.035;
 - (viii) Any charges for services, amenities, accommodations, or use, not otherwise specified above, that are mandatory in nature and charged in connection with rental of a sleeping/room space.
- (b) Shall not include the charge for any food served or personal services rendered to the occupant, including but not limited to, valet service, room service, or delivery service.

Rent Included as a Component of a Package

In accordance with Clark County Code Section 4.08.035, the value of “rent included as a component of a package” is calculated by first determining the percentage of total package price that the rent alone represents, when all components of the package are priced at retail value. That percentage is then applied to the total package price to determine the value of the reportable rent revenue. As an alternative, transient lodging establishments have the option of collecting the transient lodging tax on the entire package price, in which event the entire package price is reportable as “gross receipts” on the monthly transient lodging tax return.

Exemptions

In accordance with Clark County Code Section 4.08.050, the following are exempt from the combined transient lodging tax:

- (a) Rent received for an apartment, licensed as an apartment house under Section 6.12.090 of this code, wherein the renter has entered into a written lease with a rental period greater than thirty days. However, in the absence of a written lease with a rental period greater than thirty days, rent received for apartments rented for thirty days or less shall be subject to the combined transient lodging tax.
- (b) Rent received from permanent residents [meaning any individual who has or shall have the right of occupancy in a sleeping room/space at the same transient lodging establishment for thirty-one consecutive days or more, and for whom rent is exempt from the transient lodging tax on the thirty-first day and every consecutive day thereafter, provided the individual continues to occupy or continues the right to occupy a sleeping room/space at the same transient lodging establishment].
- (c) Rent paid directly by the following exempt organizations: United States, state of Nevada, federally chartered credit unions, and the American Red Cross. This exemption does not extend to rent paid by an individual who receives a cash advance from, or is to be later reimbursed by, the exempt organization (including reimbursements on an employer issued credit card).
- (d) Rent paid by foreign diplomats properly registered with the United States State Department.
- (e) Complimentary rooms wherein there is no rent paid to the operator in conjunction with the occupancy.
- (f) The cost of or rent paid for a room in a transient lodging establishment that is not used for sleeping, such as a meeting room.



DEPARTMENT OF BUSINESS LICENSE ACCOUNTS FOR TRANSIENT LODGING ESTABLISHMENTS

As indicated in the preceding sections, most transient lodging establishments within unincorporated Clark County have at least three basic accounts with the Department of Business License:

- Transient Lodging Establishment *Business License* (flat fee license)
- Transient Lodging Establishment – Miscellaneous *Business License* (gross license)
- Combined Transient Lodging *Tax Account*

In addition to payment of the flat fees, based on the number of available sleeping rooms/spaces/units, transient lodging operators must also collect the combined transient lodging tax on those rental revenues. Operators receiving revenue strictly from the rental of sleeping rooms/spaces/units, and from no other source, would require only these two accounts with the Department - a business license for the rental activity and a combined transient lodging tax account for reporting tax collected on the rentals. However, because most transient lodging operators receive miscellaneous revenues other than rent, such as vending revenue, a second gross revenue based business license is required for reporting of the miscellaneous, non-rent, revenues of the transient lodging establishment.

In summary, rental activities (and the related rent revenue) are licensed under the “flat fee” license and subject to the combined transient lodging tax. Other “miscellaneous revenues,” excluding rent, are reported under the gross business license.

REVENUE CHART

The following chart includes a list of revenues that transient lodging establishments commonly collect from their guests. The chart indicates whether the individual revenue type would be considered:

- 1) Rent (covered by the flat fee business license and subject to the combined transient lodging tax),
or
- 2) Non-Rent (subject only to the gross revenue based miscellaneous business license fees), or
- 3) Non-revenue (subject neither to the combined transient lodging tax nor business license fees).

In reviewing this chart, transient lodging establishments are cautioned that the overall substance of a transaction will be a primary consideration of the Department in determining the proper categorization of a revenue item. As a rule of thumb, any charges that are mandatory in nature and collected in connection with rental of a sleeping room/space/unit, will be considered rental revenue by the Department and therefore subject to the combined transient lodging tax.



REVENUE CHART		Tax Account	Business License Accounts	
Revenue Activity (Note 1)	Definition	Subject to the Combined Transient Lodging Tax?	Covered by Transient Lodging Establishment Flat Fee License?	Reportable Gross Revenue on Transient Lodging - Miscellaneous License?
All activities meeting the definition of rent, per Clark County Code Section 4.08.005, whether specifically named below or not.	Rent	Yes	Yes	No
Exempt rent, in accordance with Clark County Code Section 4.08.050 (Note 2)	Rent	No	Yes	No
Access Fee (mandatory with room rental)	Rent	Yes	Yes	No
Accommodation Fee (mandatory with room rental)	Rent	Yes	Yes	No
Additional Guest Charge	Rent	Yes	Yes	No
Amenity Fee (mandatory with room rental)	Rent	Yes	Yes	No
Attrition Fee	Rent	Yes	Yes	No
Cancellation Fee	Rent	Yes	Yes	No
Cleaning Fee (Includes charges for smoking in non-smoking room)	Rent	Yes	Yes	No
Concierge Fee	Non-rent	No	No	Yes
Copy Charge	Non-rent	No	No	Yes
Damage Fee (Repair &/or replacement of property &/or fixtures only)	Non-rent	No	No	Yes
Dry Cleaning/Laundry (personal items not related to room)	Non-rent	No	No	Yes
Early Check-In Fee	Rent	Yes	No	No
Early Departure Fee	Rent	Yes	No	No
Equipment Rental - Not In Room	Non-rent	No	No	Yes
Equipment/Furniture/Appliance Rental – In Room (Microwave, portable refrigerator, cot, crib, rollaway, etc.)	Rent	Yes	Yes	No
Facility Fee (mandatory with room rental)	Rent	Yes	Yes	No
Fax Sending/Receiving	Non-rent	No	No	Yes
Forfeited Deposit on Rent items	Rent	Yes	Yes	No
Forfeited Deposit on Non-Rent items	Non-rent	No	No	Yes
Front Desk Fee (mandatory with room rental)	Rent	Yes	Yes	No
Grocery Delivery Service	Non-rent	No	No	Yes
Ground Transportation/Transfer	Non-rent	No	No	Yes
Internet Access Fee (not mandatory with room rental)	Non-rent	No	No	Yes
Late Arrival Fee	Rent	Yes	Yes	No
Late Check Out Fee	Rent	Yes	Yes	No
Late Payment Fee	Non-rent	No	No	Yes
Linen Fee	Rent	Yes	Yes	No
Lockout/lost key charge	Non-rent	No	No	Yes
Meeting Room Rental	Non-rent	No	No	Yes
Mini Bar Item Charge (Note 3)	Non-rent	No	No	Yes
No-Show Fee	Rent	Yes	Yes	No
Non-refundable Deposit (mandatory with room rental)	Rent	Yes	Yes	No



Parking Fee	Non-rent	No	No	Yes
REVENUE CHART (Cont.)		Tax Account	Business License Accounts	
Revenue Activity (Note 1)	Definition	Subject to the Combined Transient Lodging Tax?	Covered by Transient Lodging Establishment Flat Fee License?	Reportable Gross Revenue on Transient Lodging - Miscellaneous License?
Payment Processing Fee	Rent	Yes	Yes	No
Pet Fee (includes non-refundable deposit, cleaning fee, etc.)	Rent	Yes	Yes	No
Prepaid Calling Card, Sale of	Non-rent	No	No	Yes
Reimbursement received under frequent guest incentive or rewards program	Rent	Yes	Yes	No
Rent included as part of a package	Rent	Yes	Yes	No
Reservation Change Fee	Rent	Yes	Yes	No
Reservation Fee	Rent	Yes	Yes	No
Room Deposit – Non Refundable	Rent	Yes	Yes	No
Room Preparation Fee	Rent	Yes	Yes	No
Safe Rental – In Room	Rent	Yes	Yes	No
Safe Rental - Not in Room	Non-rent	No	No	Yes
Shipping Charge (FedEx, etc.)	Non-rent	No	No	Yes
Sundry Items, Sale of	Non-rent	No	No	Yes
Telephone Activation Charge (mandatory with room rental)	Rent	Yes	Yes	No
Telephone Charges based on usage (not mandatory with room rental)	Non-rent	No	No	Yes
Tickets Sales (admission to events off property) (Note 4)	Non-rent	No	No	Yes
Tips (mandatory with room rental)	Rent	Yes	Yes	No
Tips for Staff (voluntary not listed in invoice)	Non-Revenue	No	No	No
Utility Surcharge	Rent	Yes	Yes	No
Vending Machine Sales	Non-rent	No	No	Yes
Video/Movie/Pay-per-view Charges	Non-rent	No	No	Yes

Note 1 - All of the revenues listed on this chart could be charged to guests who are subject to the combined transient lodging tax or to guests who are exempt from the combined transient lodging tax. Therefore, while the chart indicates that the charge would be subject to the combined transient lodging tax, if the guest meets the definition for exemption, the charge would not be subject to the combined transient lodging tax.

Failure to segregate taxable rental revenue from exempt rental revenue, however, could result in the entire amount being subject to the combined transient lodging tax. Transient lodging operators are cautioned, therefore, against recording various types of rent in single G/L accounts without making a distinction between taxable and exempt revenue entries. For instance “pet fees” may be collected from exempt guests as well as taxable guests. Separate G/L accounts should be used to record taxable pet fees and exempt pet fees. Use of a single G/L account could result in the total “pet fee” revenue being subject to the tax.

Note 2 - No transient lodging tax is required on items meeting the definition for exemption in accordance with Clark County Code Section 4.08.050. However, transient lodging operators are required to separately account for and report all exemptions from the transient lodging tax on their Combined Transient Lodging Tax Return. Failure to retain proper supporting documentation establishing the validity of an exemption will result in the exemption being disallowed and the combined transient lodging tax becoming due on the transaction.

Note 3 - Liquor sold in a mini-bar requires a separate liquor license

Note 4 - On premises show may require a separate admissions license



OTHER RESOURCES

The following additional resources are available for transient lodging operators that desire additional information regarding the combined transient lodging tax or other issues pertaining to the Department of Business License:

Combined Transient Lodging Tax Return Preparer's Guide

The "Combined Transient Lodging Tax Return Preparer's Guide," contains complete instructions for preparation of the monthly combined transient lodging tax return, including information about the revenues subject to and exempt from the tax. That publication is available on our website and preparers are strongly encouraged to consult that guide to help ensure proper preparation of their monthly combined transient lodging tax returns.

Clark County Code

The Clark County Code is available in its entirety at the following web-address:

<http://library.municode.com/index.aspx?clientId=16214&stateId=28&stateName=Nevada>

Licensing and transient lodging tax matters are contained in Clark County Code Chapter 4.08 - Combined Transient Lodging Tax, Chapter 6.04 – General Licensing Provisions, and Chapter 6.12 – Fees and Related Matters.

Nevada Revised Statutes

Nevada law can be referenced through the on-line law library at:

<http://leg.state.nv.us/law1.cfm>

Department Website Information

The Department of Business license website contains a great deal of information valuable to transient lodging operators. Preparers may obtain copies of blank tax returns, a printable version of this guide, the Transient Lodging Tax Return Preparer's Guide, information pertaining to sales of transient lodging establishments, and information regarding verification and recordkeeping relating to a guest's exempt status, among other items. Preparers are encouraged to visit our website and review the information available. Select "Transient Lodging Guidance" from our home page at the following website address:

http://www.clarkcountynv.gov/depts/business_license/Pages/default.aspx

Contact Us

For questions and/or additional information, please contact us at (702) 455-6121 or via email at:

BLAuditInfo@ClarkCountyNV.gov.

Both this guide and the Transient Lodging Tax Return Preparer's Guide may be printed directly from the Department's website at the address provided above. To obtain pre-printed copies of either document, call (702) 455-6295 or email your request to: ArellaA@clarkcountynv.gov



NOTICE TO READERS

The references to Clark County ordinances and Nevada Revised Statutes presented in this publication have, in several instances, been paraphrased or excerpted for illustrative purposes. While it is the desire of the Department to provide transient lodging operators with as much information as possible, the information contained in this publication should not necessarily be considered all inclusive. Readers are encouraged to refer to the actual laws directly, review the guidance provided on the Department's website, and/or contact our office directly should questions arise or additional information be desired. It should also be noted that future changes in the referenced laws could result in this publication becoming outdated. Readers should consult the Department's website to make sure they are referencing the latest version of this publication.



APPENDIX I –

SCHEDULE OF BUSINESS LICENSE “FLAT FEES” BY TYPE OF TRANSIENT LODGING ESTABLISHMENT

Transient Lodging Establishment business license fees are due semiannually in accordance with the applicable sliding scale schedule below:

Clark County Code 6.12.975 - Transient Lodging Establishments

- 1 to 8 rooms - \$25.00
- 9 to 300 rooms - \$3.00 for every room
- 301 rooms and up - \$900.00, plus \$2.00 for every room over 300

NOTE - Every room having an external access doorway must be counted as an individual room, despite the ability to combine adjoining rooms through an internally shared doorway.

Clark County Code 6.12.852 – Recreational Vehicle Park/Campground

- 1 to 18 lots/spaces - \$60.00
- 19 to 30 lots/spaces - \$75.00
- 31 to 50 lots/spaces - \$90.00
- 51 – 80 lots/spaces - \$100.00
- 81 to 100 lots/spaces - \$115.00
- 101 lots/spaces and up - \$1.50 per lot/space

Clark County Code 6.12.090 – Apartment Houses

- 1 to 8 apartments - \$35.00
- 9 to 18 apartments - \$50.00
- 19 to 38 apartments - \$100.00
- 39 to 78 apartments - \$200.00
- 79 to 158 apartments - \$400.00
- 159 to 318 apartments - \$800.00
- 319 apartments and up - \$2.50 per apartment

**APPENDIX II –****SCHEDULE OF BUSINESS LICENSE “GROSS FEES”**

The following fee schedule was excerpted from Clark County Code Section 6.12.995. This schedule is used to establish the semiannual business license fees due from Transient Lodging Establishments on miscellaneous gross revenues.

Semiannual Gross	Semiannual Fee
\$ 0.00--\$12,000.00.....	\$ 25.00
12,001.00--18,000.00.....	30.00
18,001.00--24,000.00.....	42.00
24,001.00--30,000.00.....	54.00
30,001.00--45,000.00.....	66.00
45,001.00--90,000.00.....	78.00
90,001.00--135,000.00.....	90.00
135,001.00--180,000.00.....	100.00
180,001.00--240,000.00.....	120.00
240,001.00--300,000.00.....	167.00
300,001.00--360,000.00.....	200.00
360,001.00--420,000.00.....	230.00
420,001.00--480,000.00.....	270.00
480,001.00--540,000.00.....	300.00
540,001.00--600,000.00.....	350.00
600,001.00--660,000.00.....	370.00
660,001.00--720,000.00.....	400.00
720,001.00--780,000.00.....	440.00
780,001.00--840,000.00.....	470.00
840,001.00--900,000.00.....	500.00
900,001.00--960,000.00.....	540.00
960,001.00--1,020,000.00.....	570.00
1,020,001.00--1,080,000.00.....	600.00
1,080,001.00--1,140,000.00.....	640.00
1,140,001.00--1,200,000.00.....	670.00
1,200,001.00--and over.....	.05555%

**APPENDIX III –****COMBINED TRANSIENT LODGING TAX RATES AND COMPONENTS
IN UNINCORPORATED CLARK COUNTY**

The chart below, excerpted from Clark County Code section 4.08.010, was modified to reflect the current tax rates in unincorporated Clark County and to provide reference to the individual section of state law establishing the individual components of the tax.

Recipient of Tax:	Code Section/Title of Transient Lodging Tax Section					Combined Transient Lodging Tax Rate
	Las Vegas Convention & Visitors Authority	State Tourism/ School District Fund	Local Transportation District	County General Fund	State Education¹	
Clark County Code Section:	4.08.015	4.08.020	4.08.025	4.08.030	4.08.031	
Related Nevada Revised Statute:	244A.619	244.3352	244.3351	244.335	244.33561	
Resort Hotel	5%	2%	1%	1%	3%	12%
Other transient lodging establishment within 35 miles of the Las Vegas Convention Center	4%	2%	1%	2%	3%	12%
Other Transient lodging establishment more than 35 miles from the Las Vegas Convention Center	2%	2%	1%	2%	3%	10%

¹ Initiative Petition 1 mandates that for the first two years after enactment, the tax collected will be directed to the State General Fund. As of July 1, 2011, and thereafter, the tax collected is to be directed to the State Supplemental School Support Fund for K-12 education.